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CURRENT TOPICS

Rt. Hon. Sir Sidney Rowlatt

THE record of the late Sir SIDNEY ROWLATT, who died at the age of eighty-two, on 1st March, is expressive of all that is best in the traditions of the English bar and bench. A fine scholar and a great gentleman, he was beloved not only by his friends, but by all who appeared with him or against him at the Bar, or before him when on the bench. He can be ranked with our greatest revenue judges. His grasp of the fundamental principles of taxation, e.g., that no tax can be imposed without clear words in a statute (*Cape Brandy Syndicate v. I.R.C.* [1921] 1 K.B., *per* Rowlatt, J., at p. 71), consistently informed all his judgments. Scholastically, he had attained the highest distinctions; a scholarship from Fettes College to King's College, Cambridge, led to his attaining Division I of Pt. I of the Classical Tripos and a First Class in Pt. II, the Porson prize, a bronze medal, the Whewell scholarship, a fellowship, and a mastership at Eton. He was not long a schoolmaster, however, but having been called to the Bar by the Inner Temple at the age of twenty-four, he went into Mr. Bosanquet's chambers. Later he devilled for Mr. Finlay, afterwards to become Lord Chancellor and first Viscount Finlay. In 1900 he succeeded Mr. Danckwerts as junior counsel to the Inland Revenue, and in 1905 he succeeded Mr. Sutton, on his promotion to the High Court Bench, as junior counsel to the Treasury. He was Lord Haldane's first appointment as a King's Bench judge in 1912, and retired in 1932. The extent to which high authorities relied on his great gifts was further proved in his appointment as chairman in 1918 of the committee on "Criminal conspiracies connected with revolutionary movements in India," which led to the passing of the Rowlatt Act. He was created K.C.S.I. in 1918. He was also chairman of the Royal Commission on Betting, 1932-33. The late Sir SIDNEY ROWLATT was chairman of the General Claims Tribunal during the present war, and those who have appeared before that tribunal fully appreciate how fully master of his tremendous faculties was this great English judge to the end. One may truly say of him: *finis coronat opus*.

Colonel Sir Seymour Williams

COLONEL Sir SEYMOUR WILLIAMS, a solicitor, and one of the leading authorities on local government law and administration in this country, died on 24th February, at the age of seventy-seven. He was admitted in 1890, and later became a member of the Bristol firm of Lawrence, Williams & Co., and of Seymour Williams & Co., parliamentary agents, of

Westminster. His experience of local government work was extensive. As clerk to the Rural District Council of Warmley for nearly fifty years, and chairman of the executive of the Rural District Councils Association for England and Wales from 1902 to 1939, he had ample opportunity, which he fully used, to become steeped in the work of what is considered by some to be the most important unit of local government. This experience stood him in good stead as a member of the Advisory Committee under the Rural Housing Act, 1931, of the Rural Housing Committee, 1936, and of the Central Housing Committee in 1935. As a member of the Council for the Preservation of Rural England he showed that he knew the countryside with his heart as well as with his mind. He was also a member of the Gloucestershire County Council from 1901 to 1906. In 1937-38 he was President of the Coroners' Society, having been previously a member of the Council; he was coroner for the lower division of Gloucestershire. He rendered wide national service as a member of the Royal Commission on Local Government of the Consultative Committee of the Ministry of Health, the Local Government Law Consolidation Committee, the Local Government Economy Committee, and the Standing Committee for England of the Union Internationale des Villes. He was also a member of the Ministry of Transport Committee on the Licensing of Hackney Carriages, of the Roads Advisory Committee, and of the Transport Advisory Committee, and was chairman in 1937-38 of the sub-committee on accidents to cyclists. He was knighted in 1923. His was a measure of achievement that is given to few, and his immense experience and his mastery of local government work are assets which the country can ill afford to lose. We extend our sympathy to his family in their bereavement.

Lay or Stipendiary?

It is a sign of the times that a sub-committee of the Conservative Party, in a report published on 26th February, makes drastic recommendations, *inter alia*, for the reform of the magistrates' courts. The recommendation that legally qualified and paid chairmen should be appointed to the magistrates' courts has not received universal assent in the Press correspondence on the subject. Sir HENRY SLESSER, a one-time Lord Justice of Appeal, who advanced a number of arguments in favour of the appointment of itinerant county stipendiaries, did not think that the recommendations of the Roche Committee on the higher qualification of justices' clerks quite met the need, for "as the clerk becomes more

equipped for his work" the magistrates "will sink back to the level of a jury." Mr. J. P. EDDY, K.C. (*The Times*, 2nd March), and Sir EDWARD MARLAY SAMSON, stipendiary at Swansea, endorsed this (*The Times*, 3rd March), and the latter paid a tribute to the results of co-operation between stipendiary and lay magistrates. Mr. NICHOLAS, chairman of the Haldane Society, was against the proposal, and wrote (*The Times*, 3rd March) that magistrates should be given some training in social matters of the kind which probation officers undergo. Mr. C. K. ALLEN, too, distrusted the proposal and suggested relieving lay magistrates by a thorough stocktaking, revision and consolidation of the statutes, and by a transfer to special domestic relations courts of the jurisdiction of the magistrates in matrimonial disputes. The sub-committee recommends that the new stipendiary magistrates should be appointed by the Lord Chancellor rather than the Home Secretary, as hitherto, from barristers or solicitors of over thirty years of age, and that they should retire compulsorily at the age of seventy-two. Further recommendations, with which most advocates will agree, are that the clerk should not retire with the justices when they retire to consider their verdict, nor should he examine witnesses for the prosecution. Full-time clerks, it is stated, should always be appointed. It is further proposed that the practice of circularising magistrates' courts on matters affecting their judicial functions should be discontinued and all such communications should be published in the Press.

"Poor Persons" and the Sub-Committee

THE recommendations of the Conservative Party's sub-committee on poor persons procedure are not so drastic as those relating to the magistrates' courts. One is that the term "poor person" should give way to "assisted person," presumably as a belated "follow through" to the substitution in 1929 of "public assistance" for "poor law." More tangible is the suggestion that the new scheme for legal assistance should be subsidised by the State. This view has recently been receiving the support of a growing body of public opinion. It is also suggested that legal aid should be extended to county court proceedings. The sub-committee is satisfied that genuine hardship has resulted from the income limits under the present Poor Persons Rules. It is proposed that for single persons this should be £4 a week from all sources, and that an additional £1 a week should be allowed to a married man, plus 10s. a week for each child or dependent up to a maximum of £7 a week. Where a wife is the applicant in a matrimonial case, it is proposed that the limit of joint income of husband and wife should be £5 a week. The present capital limits of £50 and £100, it is stated, should be abolished, and capital should be taken into account when assessing the applicant's contribution. The sub-committee will obviously not obtain universal consent to these income limits, and many who have seen the present system in operation will consider that income limits ought to be better correlated with the changes in the cost of living which are inevitable over a long period. We hope to publish an article on the recommendations in an early issue.

Extortionate Rents

ALTHOUGH it is understood that the report of the Committee on Rent Control will soon be published, it is good to see that the Ministry of Health is not relaxing its vigilance with regard to the important matter of the rents of furnished accommodation. Circular 21/45, issued on 12th February to all housing authorities in England and Wales, refers to previous circulars on the subject of extortionate rents, and states that the Minister would be glad to receive not later than the 16th April, 1945, a further report from the council regarding complaints made to the council on this matter, and the action taken by them, to cover the period 1st July, 1944, to the 31st March, 1945. It is stated that the report, as before, should distinguish between furnished and unfurnished lettings and as regards the former, should show in

respect of all cases of alleged excessive rent the following details: (1) the rent charged and the amount of accommodation involved in each case; (2) the number of cases in which the complaint proved to be unfounded; (3) the number of cases in which representations were made to the landlord, and the rent reduction resulting in each; (4) the number of cases in which legal proceedings were necessary, and the result of each prosecution; (5) the number of cases in which the tenant of furnished accommodation was evicted by the landlord after he had made a complaint to the council, and in which the council decided in consequence to make use of their powers of compulsory billeting or requisitioning. In view of the difficulties of enforcing s. 10 of the 1920 Rent Act, there should be general agreement that not one of these queries is superfluous.

Traders' Income Tax

It is pointed out in the City Notes of *The Times* (26th February) that a number of recommendations contained in a recent letter to the Chancellor of the Exchequer from the Association of British Chambers of Commerce have been covered by the new Income Tax Bill and a number have been omitted. Of those which have been omitted it is said that there appears to be some hope that they will receive at least sympathetic consideration, as their omission was only due to the fact that the Chancellor was avowedly basing his legislation on the principle that he was concerned with productive industry only and the increase of its productiveness and efficiency. The Association considered that the new allowances on buildings associated with the productive and extractive industries should be extended to all commercial buildings, including those associated with the trading and distributive side of industry. The Association further recommended that steps should be taken to mitigate the liability of partnerships and personal businesses to sur-tax on retained profits, that annual wear and tear allowances should be on original values where the business desires it, instead of on diminishing values, and that the period over which losses may be set off against profits should be extended indefinitely beyond the present period of six years. Having regard to the Government's declared policy with regard to the encouragement of small businesses, which figure so largely in the distributive and retail trades, and in partnerships and personal businesses, it will be surprising if some measure of taxation relief is not given in one of the future Finance Acts, and if that is so there can be little doubt that the recommendations of the Association will be carefully studied in framing the new allowances.

County Court Funds

THE Stationery Office recently published the account of the transactions of the Accountant-General of the Supreme Court under the County Court Funds Rules for the year ended 31st December, 1943, and the account of the National Debt Commissioners for the same year in respect of funds held by them on behalf of the County Court Funds Investment Account. It is a highly interesting document. Under the County Court Funds Rules, it is stated in a foreword to the accounts, funds paid into court, the investment of which under the control of the court is required or authorised by any statute, are transmitted by the registrars of the courts to the Accountant-General. The Accountant-General pays them into the County Courts Deposit Account at the office of His Majesty's Paymaster-General. A working balance is retained in this account and the surplus is transferred to the National Debt Commissioners for investment in Government securities. Under s. 161 of the County Courts Act, the Consolidated Fund is liable for all funds received by the Accountant-General under the Rules. Moneys in court which are subject to investment are entered by the registrar in deposit accounts in the court ledger and interest at the statutory rate of 2½ per cent. per annum is allowed on them. When an award or order of the court directs the investment of such funds the registrar

transfers the amount from the deposit account to an investment account, the rate of interest on which is at present 3 per cent. per annum. Investment interest is credited half-yearly as at 30th June and 31st December, and deposit interest annually as at 31st December, or on the closing of an account. The interest thus credited by registrars is debited by them to their accounts with the Accountant-General and thus figures as a receipt in the latter's account.

The Accounts

THE accounts show the balance with the National Debt Commissioners for investment on 1st January, 1943, to have been £8,694,453 12s. 10d., and on 31st December, 1943, to have risen to £9,152,273 13s. 5d. Funds transmitted by registrars amounted to £1,907,741 10s. 4d. and withdrawals by registrars in respect of payments out of court were £1,770,469 9s. 2d. The account of the National Debt Commissioners shows balances of £8,691,075 1s. 1d. as at 1st January, 1943, and £9,178,068 13s. 8d. as at 31st December, 1943. To practitioners the most interesting item of information is in a footnote to item 3 (interest on securities) in the first account. It states that the interest received in the year by the National Debt Commissioners (£304,518 17s. 1d.) exceeded the aggregate amount of the interest credited in respect of the year to court accounts (£253,466 1s. 2d.) by £51,052 15s. 11d. Under s. 161 (3) of the County Courts Act, 1934, the Treasury have directed that £34,052 of this sum shall be paid into the Exchequer. This fact seems to lend support to the statement in an article on Legal Aid for the Poor in the *Manchester Guardian* for 16th February, 1945, that the defects both in legal advice and legal aid in litigation are partly due to the unwillingness of the Treasury to use public money for providing legal services. The sum mentioned in the footnote is actually interest on money received in the course of the administration of justice. In accordance with the law as it stands at present, the Treasury have exercised their discretion in order to direct payment of this sum into the Exchequer.

Solicitor for Vendor and Purchaser

MORE than one opinion seems to exist on the question of the desirability of one solicitor acting for both vendor and purchaser. Our own view was expressed in a "Current Topic" in the SOLICITORS' JOURNAL of 10th February (*ante*, p. 63), that it is nowadays considered undesirable for a solicitor to act for both vendor and purchaser, even if he has not solicited the work. In referring to *Sandford v. Sandford*, 11 W.R. 336, it was intended to point to the fact that the practice of acting for both vendor and purchaser is still considered undesirable. This was and is our view; we were not purporting to quote the views of the Council of The Law Society on this point; and we regret if there should have been any appearance that that was so. The opinion of The Law Society, as we understand it, is that it is a perfectly legitimate practice, provided that there is no solicitation for work. This will probably be the view of most solicitors, and it is supported by the statement of the law in the Hailsham edition of "Halsbury's Laws of England," vol. 31, p. 94, to the effect that a solicitor may legitimately act for both sides if there is no real conflict of interest. The learned author adds that common employment of the same solicitor by vendor and purchaser, lessor and lessee, mortgagor and mortgagee, trustee and *cestui que trust*, is quite legitimate, and is recognised by the rule in the Remuneration Order. The view which we expressed, however, is not inconsistent with this. We pointed out that it is still considered to be undesirable. Sugden, in the 14th edition of his work on "Vendors and Purchasers" by that great authority on conveyancing, who afterwards became Lord Chancellor and Lord St. Leonards, states categorically, at p. 6: "The same attorney ought not to be employed by both parties" (6 Ves. 631n; 3 Jo. & Lat. 16. The authority in 6 Vesey is *Lister v. Lister*). There the Lord Chancellor (Lord Eldon) said that he always thought what Lord Thurlow said was very wise: that there is no

case in which it is useful upon general principles that the same solicitor should be employed on all sides. The other case cited by Sugden is *Roddy v. Wilkes* (1845), 3 Jo. & Lat. 16. There Sugden, L.C., himself said in the course of his judgment: "Mr. Conroy was unfortunately concerned as solicitor for both parties; and solicitors must be content to abide by the consequences of their conduct, if they do that against which the courts have so frequently cautioned them." It is clear that there is always a risk of undue influence being raised, and it can be rebutted by showing that the party on whose behalf the charge is made was separately advised and represented the transaction. It is quite true that many solicitors are willing to take this small risk, but it is also true that it includes a risk even of being involved as a party to the subsequent dispute.

Recent Decisions

In *Martin v. Negin, Ltd.*, on 2nd March, the Court of Appeal (SCOTT, LAWRENCE and MORTON, L.J.J.) held (following *Davies v. Collins* [1945] 1 All E.R. 247) that where a receipt for a coat, given by a cleaning and dyeing company to a customer, contained the receipt on the face, as well as the legends "Our motto: Personal service and individual attention: Valet your clothes the Negin way and be smart" and "For conditions see back," and also contained conditions on the back limiting the company's liability for loss, the whole of the receipt constituted the contract under which the coat was handed to the company by the customer; the legends on the front as well as the limitation conditions on the back rendered the services to be performed under the contract services which could not be delegated to any person other than the company without the customer's consent; and an act of delegation or sub-contracting without such consent was an unauthorised act which terminated the bailment, and prevented the company from relying on the limitation conditions in respect of a loss occurring subsequently to the commission of such unauthorised act.

In *In re a Solicitor*, on 2nd March (*The Times*, 3rd March), the Court of Appeal (SCOTT, LAWRENCE and MORTON, L.J.J.) held that there was nothing in the statutes or rules which bound the Disciplinary Committee, constituted under the Solicitors Acts, 1932-41, to the rules of the criminal law. The appeal was brought by a solicitor from the decision of the Divisional Court affirming the decision of the Disciplinary Committee, which had ordered the suspension of the solicitor from practice for two years on the ground that he had committed professional misconduct, *inter alia*, in respect of breaches of r. 4 (c) of the Solicitors Practice Rules, 1936. That rule obliges solicitors to make reasonable inquiries before accepting any instructions in respect of a claim arising as a result of death or personal injury, in order to see whether the acceptance of such instructions would involve a contravention of provisions in the rule in relation to the solicitation of business.

In the course of the judgment of the court, which was delivered by SCOTT, L.J., it was stated that the Disciplinary Committee was a specialist tribunal created by Parliament to deal with questions of professional duty peculiarly within the knowledge of the profession itself. As LORD HEWART had said, "the intention was to make solicitors, as far as possible, masters in their own house."

In *Hill v. R.*, on 1st March (*The Times*, 2nd March), HUMPHREYS, J., held that thirty-three account books of an insurance broker, including a large daily brokering journal, several ledgers, clients' ledgers and an underwriting journal and ledger, were "documents" for the purpose of s. 104 of the War Damage Act, 1943; they therefore were expressly excluded from the definition of "goods" in that section and were not insurable under the business scheme of insurance against war damage to chattels. His lordship said that a document was something which made something evidence, and which informed one of something; account books were merely evidence of work done and were purely personal to the owner and of no value to anyone else.

THE ARITHMETIC OF THE STATUTORY FRACTION TWENTY TWENTY-NINTHS

ACCOUNTANTS and those who are experienced in income tax matters will, if they read this article, probably say that it mainly consists of merely a little elementary arithmetic, and so it really does, but as I have met many people who have confessed their inability to see what was the analogy between the fraction 20/29ths mentioned in s. 25 (1) of the Finance Act, 1941, and the income tax rate of 5s. 6d. in the £, I thought perhaps that it would be helpful to show, even to some readers of THE SOLICITORS' JOURNAL, how that analogy arises.

Now the reason why s. 25 (1) of the Act was inserted into it was because it was felt that when, before the 3rd September, 1939, a covenantor or testator wished that money should be paid to a person free of income tax, he never contemplated that the rate of income tax would mount to the colossal height of 10s. in the £, and, as a corollary to that, it was found that if the Legislature did not do something to relieve the covenantors or the estate of the testators, in many cases their financial arrangements would become chaotic. Just before the 3rd September, 1939, the rate of income tax was 5s. 6d. in the £, so the Legislature impliedly said: "These people who before the 3rd September, 1939, were directing money to be paid free of income tax were only thinking in terms of 5s. 6d. in the £, so, whenever the tax is so high as 10s. in the £, we shall help them by ensuring that they or their estates will only bear the incidence of a tax at the rate of 5s. 6d. in the £, and the payee will have to bear the incidence of the remaining rate of 4s. 6d. in the £ in spite of the terms of the instrument or oral contract providing that the particular payment shall be free of tax, and we shall ensure this by enacting that the net sum in such circumstances payable to the payee will no longer be the original stated net sum, but will be 20/29ths thereof." Now this is where the arithmetic comes in, but before dealing with that I think I had better set out the exact words of the subsection. They are as follows: Finance Act, s. 25, subs. (1): "Subject to the provisions of this section, any provision however worded for the payment whether periodically or otherwise, of a stated amount free of income tax, or free of income tax other than sur-tax, being a provision which:—(a) is contained in any deed or other instrument in any will or codicil, in any order of any court, in any local or personal Act, or in any contract, whether oral or in writing; and (b) was made before the third day of September nineteen hundred and thirty-nine; and (c) has not been varied on or after that date, shall, as respects payments falling to be made during any year of assessment the standard rate of income tax for which is ten shillings in the pound, have effect as if for the stated amount there were substituted an amount equal to twenty twenty-ninths thereof."

It is quite clear from this that if x be the sum in pounds payable free of income tax, then, if the deed, will, or other instrument, etc., was made before the 3rd September, 1939, in every year when the standard rate of income tax is 10s. in the £, x is no longer payable, but only $20x/29$ is payable. Now in order to find what the gross sum payable is, that is to say, the sum from which the deduction of income tax at the standard rate will leave the sum which the recipient is to receive (which latter sum will hereafter be referred to as the net sum), one has to multiply the net sum by the reciprocal of a certain proper fraction.

That requires explanation.

Let us take a simple example. Supposing the gross sum happens to be £40 and the standard rate of income tax is 5s. in the £. The net sum then equals £40 $(1 - 5/20) = £40 (15/20) = £30$. Now taking the equation £40 $(15/20) = £30$ and multiplying each side by the reciprocal of $15/20$, that is, by $20/15$, we get £40 = £30 $(20/15)$.

Therefore we can validly say that where we have given the net sum, and the rate is 5s. in the £, then the gross sum is the

net sum multiplied by $20/15$, i.e., by the reciprocal of the fraction resulting from the expression $1 - 5/20$, i.e., $15/20$.

Expressing this result as applying to any rate generally, we can put the matter into an algebraical formula, where x equals the net sum in pounds, and y equals the number of shillings in the £ of the rate.

The formula will then be:—

$$\text{The gross sum} = x \left(\frac{20}{20 - y} \right)$$

Where the rate is 10s. in the £ the calculation is made very easy, for as $y = 10$, therefore where x is the net sum in pounds,

the gross sum will be $x \left(\frac{20}{20 - 10} \right) = 2x$. This means, of

course, that the tax is the same amount as the net sum x .

It follows that where the original net sum x has been reduced by the Act to $20x/29$, the gross sum at 10s. in the £ equals $40x/29$ and the tax is the same as the net sum, namely, $20x/29$.

It follows that the payee loses $9x/29$, and since $9x/29$ divided by the gross sum of $40x/29$ is $9x/29 \div 40x/29 = 9/40 = 4\frac{1}{2}/20$, then by losing $9x/29$ the payee has, in effect, contributed 4s. 6d. for every £ of the gross sum of $40x/29$ towards the payment of the tax, which at the rate of 10s. in the £ is $20x/29$.

Now as the payee has, in effect, already contributed $9x/29$ of the tax of $20x/29$, therefore the remaining $11x/29$ must have been contributed by the payer, and as $11x/29$ divided by the gross sum of $40x/29$ is $11x/29 \div 40x/29 = 11/40 = 5\frac{1}{2}/20$, it follows that the payer has, in effect, only contributed 5s. 6d. in the £ towards the tax of $20x/29$ and of course this was obvious once it has been shown that the payee, in effect, has contributed 4s. 6d. of the 10s. tax.

Another result follows from this statutory fraction of $20/29$ and it is that the payer pays the same gross sum as if he had to pay the original net sum free of tax at the rate of 5s. 6d. in the £, for, applying the formula I have set out, where x is the original net sum and y equals $5\frac{1}{2}$, then the

gross sum with that data equals $x \left(\frac{20}{20 - 5\frac{1}{2}} \right) = 20x/14\frac{1}{2} = 40x/29$ which is, of course, the same gross sum as if the net sum was $20x/29$ at 10s. in the £.

In the case of *In re Rothermere's Will* (1944), 88 Sol. J. 437, Vaisey, J., applied the result just worked out based on the rate of 5s. 6d. in the £ in calculating what was the gross sum to be paid at 10s. in the £ since the Act of 1941 came into force. In that case the late Lord Rothermere by deed executed in 1934 covenanted that a monthly sum should be provided, which was such that after deduction therefrom income tax at the current rate, there would remain the sum of £62 10s., which was to be paid to a certain annuitant for her life.

In order to deal with the question raised by the summons the learned judge had to find what the gross monthly sum was in view of the provisions of s. 25 (1) of the Act of 1941. He came to the right conclusion that the gross sum was £86 4s. 2d., but to show how he did this I shall quote his exact words in connection with this matter. They were: "(5) Ever since the 5th April, 1941, the rate of the tax has been 10s. in the £. (6) That rate would, in the present case, by virtue of ss. 25 and 27 of the Finance Act, 1941, be reduced to an effective rate of 5s. 6d. in the £; and (7) With the tax at such reduced rate, the prescribed monthly net sum of £62 10s. would have resulted from a gross monthly payment of £86 4s. 2d." Applying the formula I have set out, that was the correct gross sum to the nearest penny at the rate of 5s. 6d. in the £, because £62 10s. multiplied by $20/(20 - 5\frac{1}{2}) = £62 10s.$ multiplied by $20/14\frac{1}{2} = £62 10s.$ multiplied by $40/29$, which is twice $20/29$ of £62 10s., namely, twice £43 2s. 1d. to the nearest penny = £86 4s. 2d. to the nearest penny.

Of course, the simplest way of putting the matter would be to state that the net sum payable, namely, £62 10s., has been because of the statute reduced to 20/29ths of its value, namely, £43 2s. 1d., and, therefore, the gross sum must be £86 4s. 2d, but the learned judge obviously wished to show that the effect of the subsection was to make the payer really only bear the incidence of a tax of 5s. 6d. in the £.

Furthermore, it must be borne in mind that although it can be said that the rate of tax has, in effect, been reduced from 10s. in the £ to 5s. 6d. in the £ as far as the payer is concerned, nevertheless the Revenue still gets its 10s. in the £ tax. However, it might be contended that by reason of the 20/29ths rule the Revenue, in effect, is not getting its full 10s. in the £, because, but for that rule, where x is the original net sum in pounds, the gross sum at 10s. in the £ would have been $2x$ whereas now it is only $40x/29$, and therefore the Revenue,

instead of getting x as the tax, now only gets $20x/29$ as the tax, and $\frac{20x/29}{2x}$ of 20s. does not work out to as much as 10s. in the £.

No doubt in one sense the Revenue has lost $9x/29$ in respect of tax, but that loss need not necessarily be anything but an apparent loss, for the money necessary to provide this extra periodical sum would almost certainly not stand idle and when invested would produce taxable income. However, if the Revenue has lost $9x/29$ tax, it would have got much

more than 5s. 6d. in the £, for $\frac{20x/29}{2x}$ of 20s. = $10/29$ of 20s. = $200/29s = 6s. 11d.$, in the £ to the nearest penny.

I began this article by saying that it mainly consisted of a little elementary arithmetic; I shall conclude by expressing the hope that, simple as it is, it may be of interest to some readers.

J. H. G. B.

A CONVEYANCER'S DIARY

BEES

In the "Diary" of 30th September, 1944, I discussed the mutual rights of neighbours as to the lopping of branches of trees which overhang the boundary. I pointed out that although it was held in *Lemmon v. Webb* [1894] 3 Ch. 1, and [1895] A.C. 1, that no notice is necessary before the abatement of a nuisance which can be abated without trespass, yet the danger of at least a technical trespass is so considerable that it is usually desirable to give notice before acting, as indeed courtesy, if not law, will generally require. Once the branches have been cut and have fallen on the abator's land, he must be very careful to do nothing which denies his neighbour's title to them or to the fruit which may be attached to them, since the branch and its fruit are the chattels of his neighbour, whose title is protected by the action of conversion (see *Mills v. Brooker* [1919] 1 K.B. 555, where it was held to be an actionable conversion to sell apples which fall with a branch on to the vendor's land). On the other hand, there does not seem to be anything to compel the abator to allow the owner of the branch to enter and collect it. In the absence of neighbourly feeling there is a deadlock.

Somewhat similar practical difficulties may arise in connection with a swarm of bees; but the legal position is not the same, because bees are not chattels in the same sense as a severed branch is. The Court of Appeal discussed the rules relating to bees in *Keary v. Pattinson* [1939] 1 K.B. 471, a case which is almost the only recent English authority on a subject of some importance to people who live in the country, and one on which there are popular misconceptions.

The material facts were as follows: The plaintiff and defendant were next door neighbours. The county court judge stated that they had been unfriendly for some years, the plaintiff having at one time assaulted the defendant's wife. The plaintiff kept bees. On 16th June, 1938, about noon, some of his bees swarmed and settled in the defendant's garden. The plaintiff kept them in sight till they settled and so could identify them. At 1 p.m. he asked the defendant's permission to enter and collect the bees. The defendant refused. Next morning at 10 o'clock the defendant happened to meet the plaintiff in the local post office and said that the bees were on the hedge, suggesting that the plaintiff should go and get them from the other side, which involved his going on the ground of a third party. Half an hour later the plaintiff met the defendant again, and said that he could not go on this third party's ground. This part of the story is not very clear, as apparently he did not try to get leave. However, the defendant then gave him leave to enter. But by then the bees had gone. There was no evidence that the defendant had done anything to drive them away or frighten them: all he did was to refuse to allow the plaintiff into his garden until it was too late.

On these facts the county court judge gave judgment for the defendant, saying that a mere refusal to admit the

plaintiff was not an actionable wrong, but adding that if the defendant had interfered with the bees so as to destroy the plaintiff's chance of recovering them the defendant would have been liable. There is no report of the arguments in the county court, but it seems fairly clear that, whether *Mills v. Brooker* was cited or not, His Honour proceeded on the footing that the bees in the case before him were covered by the same rules as the apples in the earlier case. Thus, His Honour said that as the plaintiff had not lost sight of the bees and could identify them "they therefore remained his property."

The plaintiff appealed, and the case was very fully argued on his behalf in the Court of Appeal, but without success. The grounds of the judgments of the Lords Justices are, however, considerably different from that of the county court judge. Their lordships reverted to the statements in Justinian, Bracton, and Blackstone (see, for instance, the last-named, Book II, p. 391 *et seq.*), who all agree that bees are only the subject of a qualified property. They are *ferae naturae*, but may be "reclaimed" *per industriam hominis*, and a man can have property in them by "occupation, that is, hiving or including them." "For, though a swarm lights upon my tree, I have no more property in them till I have hived them, than I have in the birds which make their nests thereon, and therefore if another hives them, he shall be their propletor; but a swarm which fly from and out of my hive are mine so long as I can keep them in sight and have power to pursue them." The crux of the matter is the meaning of the words "and have power to pursue them." Slessor, L.J., observed that certain old cases had been cited showing that man has been held entitled to follow certain sorts of domestic creatures on to the land of another to recapture them. But these were special cases relating to the position of hawks and hounds used in pursuit of game: they embodied no general principle applicable to bees. "The only ownership in bees is *ratione soli*, to which may be added a power lawfully where possible without difficulty to recapture" (*per Slessor, L.J.*, at p. 479). Likewise: "The power to pursue them, which constitutes them chattels referred to in the old books, means and can only mean that they may still be so regarded when the swarm is in such a place that their owner has still in law the right to pursue them in order to recapture them" (*ibid.*). The present action therefore failed because the plaintiff had no property in his bees at the time of the facts complained of, since he had no right to follow them on to the defendant's land. An action of conversion therefore would not lie at all; nor would any other sort of action, because the plaintiff had no right to enter the defendant's land so that the refusal to admit him invaded no right of his. Goddard, L.J., stated that the words "and have power to pursue them" only mean that the law with regard to bees is the same as it is with regard to any other wild creature which is reduced into possession and

in which a man has a qualified property so long as he keeps it in possession. "If a wild deer which lives in my park gets out, I am at liberty to pursue it and get it back. I dare say that while I am pursuing it another person has not the right to come between me and the animal so as to prevent me re-taking it. If, however, the animal gets on to another person's land, I have no right to follow it on to that land, but if I do follow it I can re-take the animal; I shall be once more possessed of the animal, but I shall be liable in trespass to the owner of the land because I have gone on to his land without any authority so to do" (p. 481). Finally, his lordship observed that the defendant's position was that once the bees had come on to his land he was entitled to hive them and keep them for himself, but, until he did so, he had no right of property in them. There would, of course, be nothing to stop a person in the position of the defendant charging a fee for leave to enter: I have heard of that being done, but it is hardly a way to gain local popularity.

The effect of this decision is to overthrow the common belief that a beekeeper saves his property in the swarm merely by following it, keeping it always in sight. No doubt he will be well advised to do so in order that there may be satisfactory evidence identifying the swarm, but that could, with good luck, be adduced in other ways. Having located the swarm, he should next ask himself whether he can lawfully get to it (which will often not be the case). If so, he should collect it and all will be well. If it is on land in the possession of another, it seems, from the observations of Goddard, L.J.,

that that other has the first right to reduce it into possession and keep it for himself; but subject to that it is probable that no third party is entitled to interfere with the original owner's pursuit. The original owner, if he gets the leave of the person in possession of the land where the bees are to enter that land, enters lawfully and in recapturing the swarm is thus exercising his right to pursue whither he has power to pursue. If leave is not given, the original owner can enter and recapture the swarm for himself at his own risk as to an action for trespass being brought against him. Often, no doubt, there is no real risk of an action at all as no one will know that he has entered. Even more often there is no risk of substantial damages being awarded, since there is no reason why he should do any actual damage at all. If so, and if an action is in fact brought, he should pay a few shillings into court to meet the other side's claim in respect of the infringement of the right to possession of the land. It will not always be possible to go ahead in this way (for instance, if the bees alight on the land of an unaccommodating person who threatens to prevent trespass by force), but, if it is possible, it will presumably be cheaper than letting the bees go; the damages assessed in *Keary v. Pattinson* were to be £4, if liability were proved, which suggests that the value of a swarm is greater than the usual damages for technical trespass. The way of the beekeeper is not easy: indeed, the decision in *Keary v. Pattinson* shows that it is rather more difficult than had sometimes been supposed. The beekeeper will generally be better advised to rely on diplomacy than to seek to set up a right.

LANDLORD AND TENANT NOTEBOOK

WATERCOURSES AND AGRICULTURAL DRAINAGE EXPENSES

RESPONSIBILITY for expenses incurred for drainage of agricultural land, when not provided for by the terms of the tenancy, is now regulated by a number of statutory provisions. We have had, for some time, separate drainage rates—owner's and occupier's—authorised by the Land Drainage Act, 1930. But the present war led to a number of enactments designed to bring about improvements by means of "schemes." First, the Agriculture (Miscellaneous War Provisions) Act, 1940 (No. 1), authorised catchment boards to prepare and (subject to departmental approval) carry out certain schemes, which had to be limited to agricultural land not within any drainage district other than a catchment area and would not cost more than £5 an acre. The apportioned amounts were made recoverable from the several owners (the usual definition by reference to rack-rent is to be found in s. 30 (1) (a)); but by s. 14 (6): "Where, on the termination of the tenancy of a holding within the meaning of the Agricultural Holdings Act, 1923, in respect of which any sum has been paid or is payable to a catchment board by virtue of a scheme under this section, the landlord proves to the satisfaction of an arbitrator appointed under that Act that any works executed in pursuance of the scheme were rendered necessary by the neglect of the tenant to comply with any obligation relating to the maintenance of a watercourse imposed on him by virtue of the contract of tenancy, the arbitrator shall award to the landlord compensation equal to so much of the net cost of the scheme as was attributable to the execution of those works: Provided that, where any agreement is made between the landlord and the tenant of such a holding as aforesaid for the payment by the tenant of any contribution in respect of the sum paid or payable as aforesaid, that contribution shall be recoverable from the tenant in lieu of compensation under this subsection."

The Agriculture (Miscellaneous Provisions) Act, 1941, s. 5, extended the powers conferred by the 1940 (No. 1) Act, permitting of schemes which would operate within drainage districts, and raising the limit to £10 per acre. At the same time attention was given to the question of drainage works which might have been or might be carried out by virtue of the Defence Regulations, and provision was made (s. 6 (1) (b) and Sched. III) for recovery of expenses reasonably incurred from owners—and owners of land, the value of which for

agricultural purposes would be increased, were given (s. 6 (2)) the benefit of a provision in terms similar to those of s. 14 (6) of the 1940 Act set out above.

Then a comprehensive code was brought into force by the Agriculture (Miscellaneous Provisions) Act, 1943, s. 4 (11): "Where the landlord of an agricultural holding has been liable to pay any sum in respect of the holding, either to a catchment board under s. 14 (4) of the Agriculture (Miscellaneous Provisions) Act, 1940, as amended . . . or to the Minister under Sched. III to the Agriculture (Miscellaneous Provisions) Act, 1941, as applied by s. 6 of that Act, the following provisions shall have effect . . . (a) if the landlord and tenant agree, or in default of agreement the landlord proves to the satisfaction of an arbitrator appointed under the Agricultural Holdings Act, 1923, that any works in respect of which the said sum is payable were rendered necessary by the neglect of the tenant to comply with any obligation relating to the maintenance or repair of a watercourse imposed on him by virtue of the contract of tenancy, the landlord shall be entitled to recover from the tenant or any assignee or successor of the tenant interest on such amount as may be agreed between the landlord and the tenant or, in default, by the said arbitrator, to be such part of the said sum as was attributable to the execution of those works . . . This subsection shall not apply in any case where the arbitrator has made an award, or an agreement has been made between the landlord and the tenant, before the passing of this Act, under the Agriculture (Miscellaneous War Provisions) Act, 1940, s. 14 (6), as so amended or under the corresponding provision of the said section as so set out, or under the Agriculture (Miscellaneous Provisions) Act, s. 6 (2), but save as aforesaid shall apply in substitution for the said provisions in all cases where any such sum has been payable by the landlord of an agricultural holding whether before or after the passing of this Act."

Whether the insertion of "maintenance or" before "repair" makes any difference depends essentially on whether one takes the limited view of the meaning of "repair" expressed in *Lurcott v. Wakely and Wheeler* [1911] 1 K.B. 905 (C.A.) (replacement of subsidiary parts), or the wider connotation adopted in *Bishop v. London Consolidated Properties, Ltd.* (1933), 102 L.J.K.B. 257 (make fit to perform function).

So the position is that up to 22nd April, 1943 (date of the passing of the Act), a landlord liable to a catchment board would have a right to compensation in certain circumstances when the tenancy came to an end; but in respect both of payments ordered by the boards after that date, and of claims not settled before it, the remedy is payment of interest by the tenant, his assignees and successors, and no need to await the determination of the term.

The basis of the claim in either case is the breach of some obligation relating to the maintenance or repair of a watercourse imposed on the tenant by virtue of the contract of tenancy, and in my submission, once it is established that the work was rendered necessary (I agree it may not be easy to prove necessity when improvements are effected) by such neglect or failure to maintain or repair, it will be found in the case of most agreements that the conditions are fulfilled. The Acts are careful not to say "by the contract of tenancy" or "by the terms of the contract of tenancy," and it would seem that unless the agreement excludes liability in so many words the tenant must be under the obligation referred to, for if not expressed it would normally fall within the implied obligation to manage the farm in accordance with good husbandry. It is not easy to define the rules of good husbandry. Agricultural Holdings Act, 1923, to which the recent enactments have recourse for arbitration machinery, makes an elaborate attempt in s. 57 (1), carefully qualifying the several rules by " (due regard being had to the character of the holding) so far as is practicable having regard to its character and position . . . " (b) the maintenance and clearing

of drains, embankments and ditches . . . and (e) such rules of good husbandry as are generally recognised as applying to holdings of the same character in the same neighbourhood as the holding in respect of which the expression is to be applied . . ." but then comes a qualification which may be of importance for present purposes: "Provided that the foregoing definition shall not imply an obligation on the part of any person to maintain or clear drains, etc., if and so far as the execution of the works required is rendered impossible (except at prohibitive or unreasonable expense) by reason of subsidence of any land or the blocking of any outfalls which are not under the control of that person, or in its application to land in the occupation of a tenant imply any obligation on the part of the tenant (i) to maintain or clear drains, embankments, or ditches . . . where such work is not required to be done by him under his contract of tenancy . . ."

Now, *Mousley v. Ludlam* (1851), 21 L.J.Q.B. 64, is pretty good authority that an express covenant to use and cultivate in a good and tenantable manner according to the rules of good husbandry and the custom of the country obliges him to attend to drainage of the land if there is a custom and are rules generally recognised as applying to holdings of the same character and in the same neighbourhood, etc., and I would accordingly submit that, apart from the fact that the importance of the A.H.A. definition lies in its application to a possible defence to a claim for compensation for disturbance (s. 12 (1) (a)), and that its final qualification speaks of "under," and not "by virtue of" the contract of tenancy, such a covenant would cover omission to repair or clear watercourses.

COMMON LAW COMMENTARY

FINAL AND INTERLOCUTORY ORDERS: LEAVE TO PROCEED

THE rules of the Supreme Court vary, with regard to time and in other respects, according to whether an order is "final" or "interlocutory." These terms are defined neither by the rules nor by statute.

In *Salaman v. Warner* [1891] 1 Q.B. 734, the interpretation of the phrase "final order" was that it is made on an application of such a character that whatever order had been made thereon must finally have disposed of the matter in dispute. In *Bozson v. Altrincham U.D.C.* [1903] 1 K.B. 547, Lord Alverstone, C.J., said: "Any order, in my opinion, which does not deal with the final rights of the parties, but merely directs how the declarations of right already given are to be worked out, is interlocutory."

In *Egerton v. Shirley* (1945), 172 L.T. Rep. 3, the Court of Appeal decided that an order giving leave to proceed under the Courts (Emergency Powers) Act, 1943, "no more finally disposed of the rights of the parties than does, for instance, the issue of a writ of possession to the plaintiff whose right to possession has already been determined . . . The order was an interlocutory order . . ."

CONVERSION: ILLEGALITY IN A HIRE-PURCHASE CONTRACT

In *Bowmakers, Ltd. v. Barnet Instruments, Ltd.* (1945), 89 Sol. J. 22, the defendants wrongfully sold certain machine-tools hired to them under a hire-purchase contract. The transaction involved the infringement of certain statutory orders made by the Minister of Supply. The defendants contended that, as the parties had entered (in ignorance, incidentally) into a transaction tainted by illegality, the plaintiffs could not recover damages for conversion: *in pari delicto potior est conditio possidentis*.

The Court of Appeal assumed "in favour of the defendants that the . . . hiring agreements were all . . . affected by illegality." But "so far as (the plaintiffs') claim in conversion is concerned, they are not relying on the hiring agreements at all. They simply say that the machines were their property, and this, we think, cannot be denied . . . *Prima facie*, a man is entitled to his own property, and it is not a general principle of our law (as was suggested) that when one man's

goods have got into another's possession in consequence of some unlawful dealings between them, the true owner can never be allowed to recover those goods by an action." As Lindley, L.J., said in *Scott v. Brown, etc.* [1892] 2 Q.B. 724: "Any rights which a plaintiff may have irrespective of his illegal contract will . . . be recognised and enforced . . ." "A man's right to possess his own chattels will, as a general rule, be enforced against one who, without any claim of right, is detaining them, or has converted them to his own use, even though it may appear . . . that the chattels in question came into the defendant's possession by reason of an illegal contract between himself and the plaintiff, provided the plaintiff does not seek . . . to found his claim on the illegal contract or to plead its illegality in order to support his claim."

The court, dismissing the appeal, added that it "must not be supposed that the general rule . . . is subject to no exception. Indeed, there is an obvious exception, namely, that class of case in which the goods claimed are of such a kind that it is unlawful to deal in them at all, as, for example, obscene books."

CONDITIONS OF EMPLOYMENT, ETC., ORDER, 1940

Article 5 (1) of this order provided that where, in any trade or industry in any district, there were in force terms and conditions of employment which had been settled by machinery of negotiation or arbitration to which the parties were organisations of employers and trade unions respectively, the employers shall observe the recognised terms and conditions of employment, or such as are not less favourable than the recognised terms and conditions. Article 5 (3) provided for the reference to the National Arbitration Tribunal of questions as to such terms and conditions. Part I of the order provided that it should be an implied term of a contract of employment to which an agreement, decision or award related that the wages should accord with the agreement, decision or award.

In *Hulland v. William Saunders & Son, Ltd.* (1945), 172 L.T. Rep. 35, the plaintiff was an employee of the defendants. The Ministry of Labour told the defendants that unless they paid certain agreed wages the certificate authorising them to carry on business would be revoked. This they, therefore, undertook to do as from September, 1942. The plaintiff sued to recover arrears of the difference as from 1940. It

was held that he had no right of action without an award of the National Arbitration Tribunal as a condition precedent to suing.

INJUNCTION: RESTRICTIVE COVENANT

A plaintiff need not prove that he will suffer damage in order to obtain the grant of an injunction against breaking a restrictive covenant. See *Marco Products, Ltd. v. Pagola* [1945] 1 All E.R. 155, in which some theatrical performers undertook to appear in any other engagement. Hallett, J., said: "That the plaintiffs will suffer damage if the defendants refuse to appear in the Oxford pantomime appears to me to be very probable. I cannot put it higher than that . . . Whether in the result the gross takings will go down appears to me purely a matter of speculation."

The judge also dealt with the severability of unnecessarily wide words in the contract, and whether the effect of an injunction would be to grant specific performance of a contract of personal service, and would therefore be contrary to

authority. He severed certain words, and was "not in the least convinced that, if the injunction claimed is granted, the defendants will be compelled to 'work for the plaintiffs or starve.' An injunction would not, therefore, in effect, be a decree of specific performance."

INNKEEPER'S LIEN

An innkeeper has a lien on the goods which a guest brings with him for the price of the guest's personal food and lodging. It extends to all the goods which the guest brings, even though they do not belong to him, but the innkeeper cannot detain the guest himself or take clothes from his person.

In *Marsh v. Commissioner of Police* [1945] 1 K.B. 43; (1944), 88 Sol. J. 391, a guest gave a stolen ring to an innkeeper by way of security for payment of his bill. The ring then became an exhibit in criminal proceedings. Its owner and the innkeeper both applied to the police for delivery up. The Court of Appeal held that in these circumstances the lien attached.

TO-DAY AND YESTERDAY

LEGAL CALENDAR

March 5.—On the 5th March, 1861, at the Newcastle Assizes, Mr. William Bewick, of Threepwood Hall, a man of position and education, and till lately a Justice of the Peace for Northumberland, was condemned to four years' penal servitude for shooting at two sheriff's officers. He had been struck out of the commission of the peace for falsely imprisoning a man and his wife and, as he refused to pay the costs of the case, an attorney obtained a judgment against him and sent the officers to Threepwood with a distress warrant. According to their evidence, he first threatened to shoot and then locked himself in the house and fired at them with a loaded rifle. After the trial important evidence in his favour came to light so that the officers were tried and found guilty of conspiracy.

March 6.—The Reverend John Allen Giles, D.C.L., attained some reputation as an editor, a translator and an author. He published a Latin Grammar and a Greek Lexicon. He brought out a series of thirty-four volumes, entitled "*Patres Ecclesiae Anglicanae*," containing the works of Aldhelm, Lanfranc, Bede, Gilbert Foliot and others. He edited several volumes of the Caxton Society's publications. For Bohn's Antiquarian Library he translated Matthew Paris, Bede's Ecclesiastical History and the Anglo-Saxon Chronicle. He had at first wished to go to the bar, but his mother had persuaded him to take holy orders. He was for a while headmaster of the City of London School, but he resigned and subsequently became curate of Bampton, in Oxfordshire, where he took pupils and did literary work. On the 6th March, 1855, he was tried at the Oxford Assizes on charges of having entered a marriage in the register book of the parish under a false date, of having falsely entered that it was performed by licence and of having forged the mark of a witness who was not present. He had performed the marriage ceremony out of canonical hours in a foolishly good-natured attempt to shield the reputation of Jane Green, one of his servants. He was found guilty, and Lord Campbell condemned him to a year's imprisonment in Oxford Castle. His case aroused much sympathy in the University, of which he was a member, and the Bishop of Oxford and many other persons having interceded on his behalf, he was released after three months. In 1867 he was presented to the living of Sutton, in Surrey, which he held till his death.

March 7.—Pierre Le Maître was a French teacher at Oxford, where his industry and good behaviour obtained him free admission to the Ashmolean Museum. He was completely trusted and left alone to study and at last one evening he hid himself so as to be locked in. During the night he broke open the cabinet where the valuable medals were kept and got out by wrenching a bar from the window. He made off, hiring a post-chaise, for which he paid by pledging two of the medals.

At Norwich he sold various gold chains and valuable coins. Finally he was traced to Ireland and arrested there. On the 7th March, 1777, he was tried at Oxford and found guilty. He was condemned to five years' hard labour on the Thames.

March 8.—James Egan, a shoemaker, and James Salmon, a leather-breeches maker, both of Drury Lane, were two of a gang who conspired to entrap the unwary into committing capital offences and even to denounce the innocent, to get rewards for their convictions. On the 8th March, 1756, they were exposed in the pillory at Smithfield. A great mob pelted them with stones, brickbats, potatoes and dead cats and dogs. At first the constables tried to intervene but they were overpowered and the men were left wholly at the mercy of the crowd. The blows made their heads swell to an enormous size and people pulling their coats from behind nearly strangled them. After about half an hour Egan was killed by a stone which struck him on the head.

March 9.—On the 9th March, 1842, Robert Goldsborough was tried at York Assizes for the murder of William Huntley, who had vanished twelve years earlier, shortly after receiving £85 16s. 4d., the proceeds of a Chancery suit. The prisoner, who was the last person seen with him, had spread the story that he had gone to America, but he did not escape strong suspicion, for he seemed to have more money than usual. When a skeleton, dug up in the bank of a stream, was identified as Huntley's by the bigness of the skull and by a peculiar protruding tooth, Goldsborough was arrested. He was acquitted.

March 10.—James Hill, known as "John the Painter," was born in Scotland, but spent many years in America, and when the War of Independence broke out he came to England intending to help the insurgents. He passed on to an American agent particulars of dockyards, fortifications and naval strength, and finally planned to set Portsmouth Dockyard on fire in two places. He was partly successful. The dampness of a halfpennyworth of common house matches prevented him from firing the hemp-house, but the rope-house caught, and, as the blaze destroyed the evidence of incendiarism, it was at first attributed to accident. Subsequently, however, some men working in the hemp-house discovered elaborately prepared combustibles and it was remembered that Hill had been lurking about there. Inquiries were set afoot and he was arrested. He was convicted at Winchester and hanged at Portsmouth on the 10th March, 1777, near the site of his crime.

March 11.—In 1847 the body of the Countess of Gorlitz in Silesia was found in her sitting-room nearly consumed by fire in circumstances which were thought to indicate spontaneous combustion. Later in the year, however, some of her

jewellery was found in the possession of Johann Stauff, her servant. The body was exhumed and a prolonged controversy for and against the spontaneous combustion theory raged among the learned. Finally Stauff was brought to trial and, on the 11th March, 1850, convicted of murder and condemned to life imprisonment. He confessed that he had killed his mistress and burnt the body because she had caught him in the act of stealing the valuables.

WILLS OF THE LAWYERS

It is perhaps not altogether surprising that Luxmoore, L.J., died intestate, though in the Chancery Division he must have decided hundreds of construction summonses. It was the late Mr. Alexander Grant, K.C., who declared: "I have not made a will. I have always refused to make a will. I have always said 'If you make a will it will be left to others afterwards to say what it means and you yourself cannot put them right.'" When they do make their own testamentary documents it is interesting to note how often even

eminent lawyers make no better job of it than a layman. Lord Grimthorpe, versatile, omniscient, aggressive and quarrelsome, left an extremely involved will which gave rise to prolonged litigation over his fortune of a million and a half. While he was still at the bar and a terror to witnesses, he bungled the will of his friend Dent, the eminent clockmaker, and this was once publicly thrown in his face by a witness whom he had provoked in cross-examination. The will of Lord St. Leonards produced a leading case, while Viscount Llandaff (Henry Matthews, K.C., the "Not at Home Secretary") forgot to have an alteration in his will attested by witnesses. A few years ago the court deleted certain passages from the will of Sir Josiah Symon, formerly Attorney-General for South Australia, on the ground that they were scandalous and defamatory. Mr. Clement Gately, the author of the great book on libel, left an undated type-written will in which he mis-spelt his son's name, ignored the married name of one of his daughters and so expressed the residuary gift that it was held to fail for uncertainty.

NOTES OF CASES

JUDICIAL COMMITTEE OF THE PRIVY COUNCIL

Vigneux v. Canadian Performing Right Society

Viscount Maugham, Lord Russell of Killowen, Lord Macmillan. Lord Porter and Lord Simonds. 18th January, 1945

Canada—Copyright—Musical work—Public performance of gramophone records—Whether infringement of copyright—Copyright Amendment Act, 1931, c. 8 (as amended), s. 10B (6) (a).

Appeal from the Supreme Court of Canada.

The Copyright Amendment Act, 1931 (as amended in 1938), provides, by s. 10B (6) (a): "In respect of public performances by means of any radio receiving set or gramophone in any place other than a theatre which is ordinarily and regularly used for entertainments to which an admission charge is made no fees, charges or royalties shall be collectible from the owner or user of the radio receiving set or gramophone, but the Copyright Appeal Board shall, so far as possible, provide for the collection in advance from radio broadcasting stations or gramophone manufacturers, as the case may be, of fees, charges, and royalties appropriate to the new conditions produced by the provisions of this subsection and shall fix the amount of the same . . ." The respondent society were the owners of the copyright in a musical composition called "Star Dust." The society started an action against the appellants alleging an infringement of their copyright in this work and an injunction to restrain them from performing the work in public. V, the first defendants to the action, were the owners of a business which provided electrically-operated gramophones. They had provided such a gramophone to R, the second defendants, who owned a restaurant. The records for the gramophone were provided by V, who were paid a weekly charge, and the gramophone was operated by customers in R's restaurant who inserted coins therein. On the 21st May, 1941, a customer inserted a coin and the gramophone performed "Star Dust." The Supreme Court of Canada, affirming a decision of the Exchequer Court, gave judgment for the respondents.

LORD RUSSELL OF KILLOWEN, delivering the judgment of the Board, said the rival contentions of the parties as to the effect of s. 10B (6) (a) were as follows: The appellants said that the effect of the subsection was that a person who gave a public performance by means of any radio receiving set or gramophone in any place (other than a theatre) might do so without paying anything for the right to do so. The society, on the other hand, contended that the section merely provided that the persons who gave public performances by means of radio receiving sets or gramophones in any place other than a theatre were not the people to be licensed, but the persons who had to be licensed, in order that such a performance might not be an infringement of copyright, were the broadcasting stations and the gramophone manufacturers, with the result that, since the gramophone manufacturers in this case had made no payment, the playing of "Star Dust" was an infringement of copyright. Their lordships found themselves in agreement with the construction for which the appellants contended. The section declared in unqualified terms that no charge of any kind was to be collected from the owner or user of a radio receiving set or gramophone. R, the restaurant proprietors, used the instrument as means

whereby public performances of "Star Dust" were given. With regard to V, no claim to the protection of the subsection was necessary in their case, as they neither gave "public performances" of "Star Dust," nor did they authorise them. The appeal accordingly succeeded.

COUNSEL: Samuel Rogers, K.C. (of the Canadian Bar) and Frank Gahan; Charles Harman, K.C., and G. H. Lloyd-Jacob.

SOLICITORS: Charles Russell & Co.; Syrett & Sons.

[Reported by Miss B. A. BICKNELL, Barrister-at-Law.]

HOUSE OF LORDS

Larrinaga Steamship Co., Ltd. v. R.

Viscount Simon, L.C., Lord Thankerton, Lord Wright, Lord Porter and Lord Goddard. 9th February, 1945

Insurance—Requisition on time charterparty—Risks, including "Consequences of warlike operations," taken by Crown—Master under orders of charterers "as regards employment"—Ship stranded on return voyage after discharge of war cargo—Whether Crown liable for damage.

Appeal from a decision of the Court of Appeal.

The appellants were the owners of the s.s. "Larrinaga." This ship was requisitioned by the Crown on the 3rd September, 1939, on the terms of a time charterparty in the well-known form T.99A. On the 7th October, 1939, the appellants were informed that the ship would be released from Government service when she returned to England. By the 13th October she had discharged her war cargo at St. Nazaire. The sea transport officer then gave the master orders to proceed without cargo to Quiberon Bay. The master, in view of the bad weather, wanted to spend the night in harbour, but he was directed to proceed. The vessel, the same night, grounded on a sandbank and was severely damaged. The appellants in their petition of right claimed that the cost of repair should be borne by the Crown. The charterparty provided that certain risks of war, including "consequences of warlike operations," should be taken by the Crown. Clause 9 provided: "The master . . . shall be under the orders and directions of the charterers as regards employment . . ." Atkinson, J., held, first, that the vessel was not at the material time engaged in a warlike operation; secondly, that the order to proceed given to the ship at St. Nazaire was an order relating to "employment" under cl. 9. The Crown appealed and Atkinson, J.'s decision was reversed.

VISCOUNT SIMON, L.C., said that the proximate cause of the stranding of the ship was not warlike operations. The "proximate" or "determinate" cause was a misfortune in navigation not attributable to any warlike operation at all. On the second question, which arose under cl. 9, even if it were conceded that the order to proceed was within the words "orders and directions of the charterers as regards employment," it remained true that the stranding of the vessel was not a consequence arising from such order. It was only an accident which arose in carrying out such order. The appellants argued that the oral order to leave the port was more closely connected as a cause with the result of the stranding. Even so, the connection was not sufficiently close and, in the event, that order was not

the charterers' order but an order given by the sea transport officer at St. Nazaire. The appeal should be dismissed.

The other noble and learned lords agreed in dismissing the appeal.

COUNSEL: *Sellers, K.C., and Owen Bateson*; the *Attorney-General* (Sir Donald Somervell, K.C.), and *Patrick Devlin*.

SOLICITORS: *Lightbounds, Jones & Co.*; *Treasury Solicitor*, Ministry of War Transport Branch.

[Reported by Miss B. A. BICKNELL, Barrister-at-Law.]

COURT OF APPEAL

Davidson v. Handley Page, Ltd.

Lord Greene, M.R., Finlay and Morton, L.JJ.

20th December, 1944.

Negligence—Failure to provide safe system of working—Employee going to tap to clean up—Whether common law duty applied—What is properly incidental to employment.

Plaintiff's appeal from the judgment in favour of the defendants in an action for damages for personal injuries arising out of the defendants' alleged negligence, brought in the county court.

The plaintiff, who was in the defendants' employment, slipped on a duckboard on the defendants' premises and injured herself. The duckboard was in a slippery condition owing to workmen carrying buckets of suds past it. Labourers had been assigned to the job of cleaning the floor or putting sawdust on it, to prevent it from becoming slippery. The plaintiff met with the accident while going to a tap to clean a cup which she used for drinking purposes. In order to do so she had to stand on the duckboard. Breaches of the Factories Act, 1937, were also alleged, but the Court of Appeal expressed no opinion as to those alleged breaches, having regard to the other ground of their decision.

THE MASTER OF THE ROLLS said that if the plaintiff had received her injury while going to the tap for a purpose immediately connected with her employment there would have been a breach of the obligation to provide a safe system of working (*Wilson and Clyde Coal Co. v. English* [1938] A.C. 57, at p. 84). The judge's finding that the system of rendering this dangerous duckboard safe was not a proper system, and that the danger was not due to the casual negligence of the workman employed to spread sawdust, was correct, and amply supported by evidence. If the system adopted for rendering a dangerous thing innocuous was one which depended on the more or less fortuitous presence of the workman there at a particular moment, there was ample evidence on which the judge would say that that was a bad system. The matter in respect of which the plaintiff failed was that the learned judge said that when the plaintiff went to the tap she was not going there for the purpose of her work, but of washing her cup, and on that basis she was a mere licensee, and the obligations of the defendants at common law did not apply. It seemed to his lordship to be an extravagant result if the common law obligation of the employer suddenly came to an end the moment the workman ceased to perform the precise acts which he was employed to perform and did something which was ordinarily and reasonably incidental to his day's work. On the facts as found his lordship could see no difference between the present case and the case as it would have been if she had merely gone, in the course of her morning's work, to draw a glass of water because she was thirsty; and the obligations of the employers extended to such a case.

FINLAY and MORTON, L.JJ., agreed.

The appeal was allowed.

COUNSEL: *R. T. Monier Williams*; *Marten Everett*.

SOLICITORS: *Davies, Arnold & Cooper*; *L. Bingham & Co.*

[Reported by MAURICE SHARE, Esq., Barrister-at-Law.]

REVIEW

Paterson's Licensing Acts. Fifty-third Edition. By JAMES WHITESIDE, Solicitor of the Supreme Court and Clerk to the Justices for the City and County of Exeter. 1945. pp. cxvi, 1,530 and (Index) 182. London: Butterworth & Co. (Publishers), Ltd. 32s. 6d. net (thick edition); 36s. net (thin edition).

Incidents of war have not left unchecked the even course of this work's annual appearance. Nevertheless, the fifty-third edition needs no introduction to the legal and other professions whose work involves acquaintance with the licensed trade. Not only the law of intoxicating liquor is dealt with, but also that relating to clubs, theatres, music and dancing, billiards, cinematographs, etc. The decision in *Marsh v. Commissioner of Police* [1944] 2 All E.R. 392, is duly noted on the extent to which an innkeeper's lien attaches to goods, e.g., a ring

deposited as security for payment of a debt already incurred. Attention is also drawn to the far-reaching decision of Atkinson, J., in *Harman v. Butt* [1944] 1 All E.R. 558, to the effect that a condition in a licence, prohibiting absolutely the admission of children to an entertainment held under the Sunday Entertainments Act, 1932, was not *ultra vires* or unreasonable. The relevant sections of numerous statutes are annotated down to and including the Finance Act, 1944. The Appendix, as in previous editions, contains the text of a host of rules and regulations, the collection of which in one volume must be the means of saving much valuable time in research. This edition preserves the familiar yellow cover, with red lettering, and (it is safe to say) will maintain the reputation for reliability and usefulness achieved by its predecessors.

POINTS IN PRACTICE

Questions from solicitors who are REGISTERED ANNUAL SUBSCRIBERS are answered, without charge, on the understanding that neither the Proprietors nor the Editor, nor any member of the staff, are responsible for the correctness of the replies given or for any steps taken in consequence thereof. All questions must be typewritten (in duplicate), addressed to the Editorial Department, 88-90, Chancery Lane, W.C.2, and contain the name and address of the subscriber, and a stamped addressed envelope.

Rent of Living Accommodation

Q. A repairing lease of shop and dwelling-house in London was granted to A in 1937 for a term of twenty-one years at the following rents per annum: £175 first seven years; £200 next seven years and £225 for residue of term *exclusive*. Rateable value on appointed day £105. B has acquired the lease and proposes to sublet the living accommodation. It appears clear that the premises are controlled by the 1939 Act (since not previously controlled). What is the standard rent of the living accommodation? £225 plus the rates appears to be the basis of the standard rent of the whole premises and B proposes to charge a fair rent for the living accommodation based on above figures in relation to the portion of property sublet. As to the rent book, it is proposed a note should be made that the standard rent will be entered as and when determined by the court. The proposed tenant will agree the rent. What is the best procedure for B to adopt?

A. B should apply to the county court under s. 11 of the Rent, etc., Restrictions Act, 1923, to determine the amount of the standard rent.

APPOINTMENT OF "NEXT FRIEND"

The provincial law societies are collaborating in the decentralisation of The Law Society's scheme for post-war aid for solicitors and articulated clerks. The following members of the profession have been appointed "Next Friends" by the law societies set out below. A further list will appear in next week's issue:—

Blackpool and Fylde District Law Society: Mr. G. H. Walker, 74, Talbot Road, Blackpool, and Mr. Eric Read, 32, Birley Street, Blackpool.

Bournemouth and District Incorporated Law Society: Mr. C. Dickinson, of 5, Parkstone Road, Poole.

Bridgend District Law Society: Mr. Walter Powell David, National Provincial Bank Chambers, Adare Street, Bridgend, Glamorgan.

Dewsbury County Court District Incorporated Law Society: Mr. F. J. Stewart Watts, Church Street, Dewsbury.

Dorset Law Society: Mr. George Thomas Ridge, M.C., Messrs. Pengilly & Ridge, St. Thomas Street, Weymouth.

Gloucestershire and Wiltshire Incorporated Law Society: County of Gloucester: Mr. Ian D. Yeaman, 16, Royal Crescent, Cheltenham. County of Wiltshire: Mr. J. W. Pooley, Messrs. Wither & Pooley, Swindon.

Hampshire Incorporated Law Society: Winchester: Mr. A. L. Bowker. Southampton: Mr. L. F. Paris. Portsmouth: Mr. S. P. Roberts.

Hartlepool Law Society: Mr. C. S. Tilly, 70, Church Street, West Hartlepool.

Herefordshire Incorporated Law Society: Mr. F. Craze, 37, Bridge Street, Hereford.

Keighley Law Society: Mr. J. H. Winstanley, Messrs. Butterfield and Winstanley, 12, Devonshire Street, Keighley.

Leeds Incorporated Law Society: Mr. Gervase L. Ford, Messrs. Ford & Warren, 61, Albion Street, Leeds.

Liverpool Incorporated Law Society: Mr. William Bateson, 81, Dale Street, Liverpool, 2 (President for the current year), and Mr. Alfred W. Brown, 81 Dale Street, Liverpool, 2.

Llanelly Law Society: Mr. W. E. Williams, Cowell Street, Llanelly.

Merthyr Tydfil and Aberdare Incorporated Law Society: Capt. W. J. Canton, D.L., LL.B., 36, Union Street, Dowlais.

Monmouthshire Incorporated Law Society: Mr. William Pitt Lewis, 17, Stow Hill, Newport.

Newcastle-upon-Tyne Incorporated Law Society: Mr. Hugh Pybus, 42, Mosley Street, Newcastle-upon-Tyne.

Nottingham Incorporated Law Society: Mr. H. D. Bright, 1, Pepper Street, Nottingham; Mr. A. C. Flewitt, Castle Place, Nottingham.

Sheffield District Incorporated Law Society: Mr. W. E. Dyson, Messrs. Bingley & Dyson, Meetinghouse Lane, Sheffield. (President for the current year.)

Shropshire Law Society: Mr. G. G. Wace, College Hill, Shrewsbury.

Southend-on-Sea and District Law Society: Mr. A. H. Gregson, 46, Alexandra Street, Southend-on-Sea (President for the current year.)

Stockport Incorporated Law Society: Mr. W. Richardson, 25, Great Underbank, Stockport.

Sunderland Incorporated Law Society, Ltd.: Mr. F. A. Milburn, 44, Frederick Street, Sunderland.

Sussex Law Society: Mr. W. E. Weeks, 30, New Road, Brighton, 1.

Tunbridge Wells, Tonbridge and District Law Society: Mr. W. Tristan Templar, 3, Lonsdale Gardens, Tunbridge Wells (pending confirmation).

Wolverhampton Law Society: Mr. Norman M. Bates, 47, Queen Street, Wolverhampton.

Yorkshire Law Society: Mr. L. L. S. Dodsworth, Messrs. Gray & Dodsworth, Duncombe Place, York.

OBITUARY

Mr. J. G. O. ASH

Mr. John George Oswald Ash, solicitor, of Messrs. Williams and Co., solicitors, Peterborough, died on Thursday, 1st March. He was admitted in 1924.

Mr. W. H. BISHOP

Mr. William Herbert Bishop, solicitor, of Messrs. Bishop & Son, solicitors, of Hackney, E.8, and West Mersea, Essex, died on Sunday, 25th February, aged seventy. He was admitted in 1901.

Mr. W. J. HARRISON

Mr. William Jermyn Harrison, Town Clerk of Hove, died on Monday, 26th February. He was admitted in 1902.

Mr. A. C. HOWARD

Mr. Arthur Curtois Howard, solicitor, of Messrs. A. C. Howard and Wood, solicitors, of Paignton, died on Wednesday, 21st February. He was admitted in 1898.

Mr. E. J. KERSLAKE

Mr. Ernest James Kerslake, solicitor, of Messrs. Glyde, Kerslake & Co., solicitors, of Bristol, died recently. He was admitted in 1904.

Mr. A. SHAW

Mr. Alan Shaw, solicitor, of Colne, died recently. He was admitted in 1927.

PARLIAMENTARY NEWS

HOUSE OF LORDS

COLNE VALLEY WATER BILL [H.L.].

Read Second Time.

[1st March.

COMPENSATION OF DISPLACED OFFICERS (WAR SERVICE) BILL [H.C.].

POLICE (HIS MAJESTY'S INSPECTORS OF CONSTABULARY) BILL [H.C.].

Read Second Time.

[27th February.

EXPORT GUARANTEES BILL [H.C.].

TEACHERS (SUPERANNUATION) BILL [H.C.].

Read Third Time.

[1st March.

GLOUCESTER CORPORATION BILL [H.L.].

NORTHERN IRELAND (MISC. PROVS.) BILL [H.C.].

Read Second Time.

[28th February.

LICENSING PLANNING (TEMPORARY PROVISIONS) BILL [H.C.].

MIN. OF HEALTH PROV. ORDER (CONWAY AND COLWYN BAY JOINT WATER SUPPLY BOARD) BILL [H.C.].

Read First Time.

[27th February.

QUESTIONS TO MINISTERS

SALARIES OF HIGH COURT JUDGES

Mr. W. J. BROWN asked the Prime Minister how long a period has elapsed since the salaries of His Majesty's judges were reviewed; and if he is now considering further reviewing them.

Mr. ATLEE: The salaries now paid to His Majesty's judges of the High Court have for the most part remained unaltered for a century. I understand that my noble friend the Lord Chancellor has been in communication with the Chancellor of the Exchequer on this subject, but I am not able at present to make any announcement. [27th February.

LEGACIES TO CANADIAN BENEFICIARIES

Mr. DOBBIE asked the Chancellor of the Exchequer why there is discrimination against Canadian citizens entitled as beneficiaries to money from the estate of a deceased person in this country, as against an American citizen living in America under the same circumstances; and will he take steps to have this anomaly put right.

Sir JOHN ANDERSON: As part of the financial arrangements between this country and Canada, a normal limit of £100 has been agreed as the amount of a cash legacy which can be remitted to a Canadian resident from the United Kingdom. In cases of hardship the transfer of larger sums can often be arranged. As soon as both Governments concerned are satisfied that this restriction can be removed without detriment to the interests of either, it will disappear. [27th February.

WAR LEGISLATION

STATUTORY RULES AND ORDERS, 1944-1945

No. 168. **Allied Forces** (French Air Force) Order in Council. Feb. 22.

No. 167. **Allied Forces** (Polish Air Force) Order in Council. Feb. 22.

No. 166. **Allied Forces** (U.S.S.R.) Order in Council. Feb. 22.

E.P. 165. **Armed Forces**. Order in Council amending reg. 13 of the Defence (Armed Forces) Regulations, 1939. Feb. 22.

E.P. 218. **Coal Distribution** Order. Feb. 20.

E.P. 163. **Defence**. Order in Council, Feb. 22, adding reg. 47BAA to the Defence (General) Regulations, 1939.

E.P. 161-2. **Defence**. Orders in Council, Feb. 22, amending the Defence (General) Regulations (Isle of Man), 1939.

E.P. 210. **Essential Work**. Electrical Contracting Industry Order. Feb. 19.

No. 155. **Excess Profits Tax** (Metals, Oil and Mineral Producing Concerns) Regulations. Feb. 12.

E.P. 202. **Footwear** (Repairs) Directions. Feb. 23.

E.P. 164. **Holidays**. The Defence (Good Friday and St. Patrick's Day) Regulations, Order in Council. Feb. 22.

No. 213. **National Health Insurance** (Approved Societies) Amendment Regulations. Feb. 19.

No. 215. **Ploughing Grants** (Application to 1945) Order. Feb. 1.

No. 214. **Ploughing Grants** Regulations. Feb. 1.

E.P. 193. **Road Vehicles and Drivers** (Amendment) Order. Feb. 17.

No. 198. **War Risks Insurance**. Commodity Insurance (Extension of Insurance and Premium) Order. Feb. 21.

PROVISIONAL RULES AND ORDERS, 1945

Town and Country Planning, England and Wales. Amendment Regulations. Feb. 23.

[Any of the above may be obtained from the Publishing Department, S.L.S.S., Ltd., 88/90, Chancery Lane, London, W.C.2]

NOTES AND NEWS

Honours and Appointments

The Lord Chancellor has appointed Mr. DOUGLAS HAROLD NIELD to be the Registrar of the Birkenhead and Chester County Courts and District Registrar in the District Registries of the High Court of Justice in Birkenhead and Chester, as from the 1st March, 1945.

The Lord Chancellor has appointed Mr. CHARLES WILLIAM BIRD, Liabilities Adjustment Officer at Croydon, to be, in addition, Liabilities Adjustment Officer at Brighton, as from the 1st March, 1945.

Mr. T. F. SIDNELL, Assistant Solicitor to Torquay Corporation, has been appointed Senior Assistant Solicitor to the City of Wakefield Corporation. He was admitted in 1941.

Mr. NORMAN ROY FOX-ANDREWS has been appointed Recorder of Bridgwater in succession to Mr. JOHN SCOTT HENDERSON, who has been appointed Recorder of Portsmouth. Mr. Fox-Andrews was called by Lincoln's Inn in 1921.

Notes

Miss C. M. Bishop has been appointed magistrates' clerk at Settle, Yorkshire, at the age of twenty-five.

Because of the indisposition of Hilbery, J., Wrottesley, J., travelled to Stafford last week-end to preside at the assize court there.

Mr. A. J. N. Paterson, who has been appointed Chief Clerk to the Judicial Committee of the Privy Council in succession to Mr. W. Reeve Wallace, who has retired, has now taken up his duties.

Mr. Ronald Martin Howe, barrister-at-law, has commenced his duties as Assistant Commissioner to the Metropolitan Police, in succession to Sir Norman Kendal, who has retired. Mr. Howe was called by the Inner Temple in 1924.

Squadron Leader Emrys O. Roberts, a former Liverpool solicitor, who became a barrister-at-law while serving in the R.A.F., has been adopted prospective Liberal candidate for Merioneth. He is thirty-four years of age.

The Treasury announces that the area of Italy to which remittances may be sent from this country has been extended to include the cities of Florence and Pisa in their entirety and those portions of the provinces of Florence and Pisa south of the River Arno.

Ealing magistrates decided recently that, because a cocktail had never been defined in a court of law and was only what people thought it to be, there was no question of deceiving the public in selling a drink called "Glamorous Nights," alleged by the prosecution to be nothing more than a diluted, flavoured cordial as a cocktail.

Lieut.-Col. David Rees Rees-Williams, R.A., solicitor, of Cardiff, has been selected by the South Croydon Divisional Labour Party as prospective Parliamentary candidate. He is forty-one years of age and will oppose Sir Herbert Williams. Miss M. G. Billson, solicitor, of Croydon, will contest North Croydon for the Labour Party. She will oppose Mr. H. U. Willink, Minister of Health.

At an inquest at Ringwood, Hants, on 23rd February, regarding a road accident in which a W.A.A.F. member received fatal injuries, the coroner (Mr. P. B. Ingoldby) complained that one of the advocates appearing before him thought fit to write him a letter about the inquest, making certain allegations. He did not wish to say which advocate, and added: "It is quite irregular and wrong to write to a coroner about an inquest. You cannot suggest to a coroner what he should do and not do, and this practice must cease. Needless to say, I have not answered the letter." There was a verdict in the case of death from misadventure.

COMMUNICATIONS TO CLIENTS IN H.M. FORCES

The War Office announce that solicitors wishing to communicate urgently with clients serving in H.M. Military Forces in the Middle East and Central Mediterranean Commands may send letters and documents by the official fast air mail facilities.

All communications should be sent under cover to the Officer-in-Charge of London District Command Legal Aid (Civil) Section, 15, Stanhope Gate, Park Lane, London, W.1, in an open envelope bearing the regimental number or rank and service address of their client. This procedure is necessary to enable the censorship regulations to be followed. The correspondence will be sent to the Command Legal Aid Section overseas, who will arrange for it to be passed to the service client.

The War Office, S.W.1.
2nd March, 1945.

Wills and Bequests

Mr. Robert Styling, retired solicitor, and former Lord Mayor of Sheffield, left £40,478, with net personalty £33,744.

Mr. Julius Bertram, solicitor, of Westminster, S.W.1, left £2,548, with net personalty £521.

Mr. Alban Neve, retired solicitor, of St. Albans, left £53,668.

Dr. Alfred Ernest William Hazel, C.B.E., LL.D., K.C., Principal of Jesus College, Oxford, Liberal M.P. for West Bromwich, 1906-10, and Recorder of Burton-on-Trent, 1912-38, left £28,654.

STOCK EXCHANGE PRICES OF CERTAIN TRUSTEE SECURITIES

Bank Rate (26th October, 1939) 2%

	Div. Months	Middle Price 5th March 1945	Flat Interest Yield	† Approximate Yield with redemption
English Government Securities				
Consols 4% 1957 or after	FA	111	£ s. d. 3 12 1	£ s. d. 2 18 1
Consols 2½%	JAJO	83xd	3 0 3	—
War Loan 3% 1955-59	AO	103½	2 18 1	2 12 6
War Loan 3½% 1952 or after ..	JD	105	3 6 8	2 15 0
Funding 4% Loan 1960-90	MN	115	3 9 7	2 15 4
Funding 3% Loan 1959-69	AO	101½	2 18 11	2 16 10
Funding 2½% Loan 1952-57 ..	JD	101½	2 14 2	2 10 3
Funding 2½% Loan 1956-61 ..	AO	99	2 10 6	2 11 6
Victory 4% Loan Av. life 18 years ..	MS	113½	3 10 6	3 0 4
Conversion 3½% Loan 1961 or after	AO	105½	3 6 4	3 1 2
Conversion 3% Loan 1948-53 ..	MS	102½	2 18 5	2 0 11
National Defence Loan 3% 1954-58	JJ	102½	2 18 4	2 13 1
National War Bonds 2½% 1952-54 ..	MS	101	2 9 6	2 7 2
Savings Bonds 3% 1955-65 ..	FA	101½	2 19 3	2 17 1
Savings Bonds 3% 1960-70 ..	MS	100½	2 19 10	2 19 6
Local Loans 3% Stock	JAJO	95½xd	3 2 10	—
Bank Stock	AO	387	3 1 11	—
Guaranteed 3% Stock (Irish Land Acts) 1939 or after	JJ	97	3 1 10	—
Guaranteed 2½% Stock (Irish Land Act 1903)	JJ	92½	2 19 6	—
Redemption 3% 1986-96	AO	99½	3 0 4	3 0 10
Sudan 4½% 1939-73 Av. life 16 years	FA	114½	3 18 7	3 6 3
Sudan 4% 1974 Red. in part after 1950	MN	112	3 11 5	1 12 7
Tanganyika 4% Guaranteed 1951-71	FA	106½	3 15 1	2 16 2
Lon. Elec. T.F. Corp. 2½% 1950-55	FA	98½	2 10 9	2 13 2
Colonial Securities				
*Australia (Commonw'h) 4% 1955-70	JJ	107	3 14 9	3 3 5
Australia (Commonw'h) 3½% 1964-74	JJ	100	3 5 0	3 5 0
Australia (Commonw'h) 3% 1955-58	AO	100	3 0 0	3 0 0
†Nigeria 4% 1963	AO	114	3 10 2	3 0 6
*Queensland 3½% 1950-70	JJ	101	3 9 4	3 5 6
Southern Rhodesia 3½% 1961-66 ..	JJ	104	3 7 4	3 3 6
Trinidad 3% 1965-70	AO	100xd	3 0 0	3 0 0
Corporation Stocks				
*Birmingham 3% 1947 or after ..	JJ	94½	3 3 6	—
*Croydon 3% 1940-60	AO	101xd	2 19 5	—
*Leeds 3½% 1958-62	JJ	102	3 3 9	3 1 5
*Liverpool 3% 1954-64	MN	100	3 0 0	3 0 0
Liverpool 3½% Red'mable by agreement with holders or by purchase	JAJO	105xd	3 6 8	—
London County 3% Con. Stock after 1920 at option of Corporation ..	MSJD	95½	3 2 10	—
*London County 3½% 1954-59 ..	FA	106	3 6 0	2 15 5
Manchester 3% 1941 or after	FA	94	3 3 10	—
*Manchester 3% 1958-63	AO	101	2 19 5	2 18 2
Met. Water Board 3% "A" 1963-2003	AO	97xd	3 1 10	3 1 10
Do. do. 3% "B" 1934-2003 ..	MS	98½	3 0 11	3 1 2
Do. do. 3% "E" 1953-73	JJ	99½	3 0 4	3 0 6
Middlesex C.C. 3% 1961-66	MS	101	2 19 5	2 18 5
*Newcastle 3% Consolidated 1957 ..	MS	101	2 19 5	2 18 0
Nottingham 3% Irredeemable ..	MN	94½	3 3 6	—
Sheffield Corporation 3½% 1968 ..	JJ	107	3 5 5	3 1 6
English Railway Debenture and Preference Stocks				
Gt. Western Rly. 4% Debenture ..	JJ	116½	3 8 8	—
Gt. Western Rly. 4½% Debenture ..	JJ	122½	3 13 6	—
Gt. Western Rly. 5% Debenture ..	JJ	136½	3 13 3	—
Gt. Western Rly. 5% Rent Charge ..	FA	134½	3 14 4	—
Gt. Western Rly. 5% Cons. G'teed.	MA	132½	3 15 6	—
Gt. Western Rly. 5% Preference ..	MA	119½	4 3 8	—

* Not available to Trustees over par.

† Not available to Trustees over 115.

‡ In the case of Stocks at a premium, the yield with redemption has been calculated at the earliest date; in the case of other Stocks, as at the latest date.

"THE SOLICITORS' JOURNAL"

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Advertisements must be received first post Tuesday.

Contributions are cordially invited and should be accompanied by the name and address of the author (not necessarily for publication).

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